

IN THE UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF TEXAS
FORT WORTH DIVISION

SHARON AND DUNCAN BARNES,	§	
Plaintiffs,	§	
v.	§	
UNITED STATES OF AMERICA,	§	CIVIL ACTION NO.
Defendant.	§	4:17-cv-00902-O

PLAINTIFFS' MOTION FOR SUMMARY JUDGMENT

Pursuant to Federal Rule of Civil Procedure 56 and Local Rule 56.3, plaintiffs, SHARON BARNES and DUNCAN BARNES respectfully move this Court for summary judgment on all of their claims in this action. Plaintiffs are submitting herewith a brief in support of this motion, an appendix, and a proposed order.

Summary

COUNT I - As explained in their brief, plaintiffs submit that they are entitled to summary judgment on their claim for a refund of overpayment of taxes. Plaintiffs assert qui tam settlement proceeds are not subject to tax, and they are due a refund of the entire amount which they paid on their portion of a qui tam settlement in the 2015 tax year. Alternatively, if the Court finds the settlement is subject to tax, Plaintiffs assert the tax should be capital gains, and Plaintiffs should receive a partial refund.

WHEREFORE, Plaintiffs respectfully request that this Court grant summary judgment in favor of plaintiffs on all of their claims, and grant any further relief to which plaintiffs are justly entitled.

Dated: June 29, 2018

Respectfully submitted,

/s/ Carolyn Dove

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CERTIFICATE OF SERVICE

The undersigned hereby certifies that on June 29, 2018, the foregoing document was electronically submitted with the clerk of the court for the United States District Court, Northern District of Texas, using the electronic case file system of the court. I hereby certify that I have served all counsel of record electronically or by another manner authorized by Federal Rule of Civil Procedure 5(b)(2).

/s/ Carolyn Dove

Carolyn Dove